



**2011 - 2012**  
**Career and Technical Programs**

**Business Department**  
**541.463.5221**

**lanecc.edu**

# Accounting

**Two-Year Associate of Applied Science Degree,  
Accounting**

**Career Pathway Certificate of Completion,  
Accounting Clerk**

**Career Pathway Certificate of Completion,  
Payroll Clerk**

**Purpose** To prepare students to enter the field of accounting. The program offers two directed elective sequences. The student can choose to prepare for employment in full-cycle bookkeeping or specialize in payroll accounting. Upon successful completion of first year courses, students will be prepared for employment as an accounts receivable or payable clerk, and will be eligible for the Business Assistant One-Year Certificate of Completion.

**Learning Outcomes** The graduate of the Associate of Applied Science program will be able to:

- understand accounting as the “language of business.”
- use computerized and manual systems to record data and prepare accounting statements and reports.
- organize and manage the daily business functions of an organization.
- use research and analytical skills to support the activities of the organization.
- apply critical thinking and analytical skills in decision-making and problem solving.
- formulate questions that can be addressed with data and collect, organize, and display relevant data to answer them.
- apply accounting theory to analyze accounting information.
- anticipate and actively explore innovative solutions to technological and organizational challenges.
- use software including word processing, spreadsheets, and databases to input, manage, and interpret information to meet organizational needs.
- provide basic training and technical support for users of office equipment and software systems.
- create professional, accurate documents.
- make effective presentations to internal and external audiences.
- work independently within diverse business environments; apply individual strengths and critical thinking to collaborative efforts.
- engage customers and co-workers in a purposeful manner – listening to and accurately interpreting their responses within diverse cultural contexts.
- perform on the job in ways that reflect professional ethics, legal standards, and organizational expectations.

## Employment Trends

- Lane County openings - 55 annually, projected through 2018
- Statewide openings - 600 annually, projected through 2018
- Annual National positions - 2,063,800 current; 2,276,200 projected through 2018

## Wages

- Average hourly rate in Lane County - \$16.06; average annual rate in Lane County - \$33,394
- Average hourly rate Statewide - \$17.10; average annual rate Statewide - \$35,568

## Costs in Addition to Tuition (estimate)\*

Books and fees..... \$2,550  
\* Subject to change without notice.

**Prerequisites** The entering student must have a basic knowledge of the Windows operating system, and place at least into WR 121 and MTH 065, or take classes to reach these levels before enrolling in program courses. Before enrolling in BA 214 Business Communications, students must pass a Language Skills and Proofreading test in the Testing office or pass BT 108 Business Proofreading and Editing. Before enrolling in BT 120 MS WORD for Business or BT 123 MS EXCEL for Business, students are expected to have the ability to type 30 words per minute accurately and key 130-132 strokes per minute on an electronic calculator (or numeric keypad). The Business Department offers free placement tests to assist students in determining their skill levels. Students who are unable to meet the minimum requirements should consider completing BT 010 Computer Keyboarding and/or BT 020 10-Key Calculators before enrolling in MS Word or Excel. Additional testing information and schedule details are available at: [lanecc.edu/business/testing](http://lanecc.edu/business/testing)

All Business Department majors must have a computer that meets minimum system requirements; contact the department or advisor for details.

**Cooperative Education (Co-op)** Co-op offers students graded college credit for on-the-job work experience related to educational and career goals. Through Co-op, students connect theory and practice, develop skills, expand career knowledge, and make contacts for future employment. Three credits of Co-op are required for the AAS degree. Additional Co-op credit is strongly recommended as an elective. Contact Jamie Kelsch, Accounting Co-op Coordinator, Bldg. 19, Rm. 253A, 541.463.5540, [kelschj@lanecc.edu](mailto:kelschj@lanecc.edu)

# Accounting

## Accounting

### Two-Year Associate of Applied Science Degree

#### First Year

	Fall
BT 112 Team Building Skills <sup>D,G</sup> .....	3
BT 120 MS WORD for Business <sup>*,D,G</sup> .....	3
CS 120 Concepts of Computing: Information Processing <sup>D,G</sup> .....	4
WR 121 Introduction to Academic Writing <sup>*,D,G</sup> .....	4
Total Credits	14

#### Winter

BA 101 Introduction to Business <sup>D,G</sup> .....	4
BT 123 MS EXCEL for Business <sup>*,B,D,G</sup> .....	4
BT 165 Introduction to the Accounting Cycle <sup>B,D,G</sup> .....	4
MTH 095 Intermediate Algebra or higher <sup>*,D,G</sup> .....	5
Total Credits	17

#### Spring

BA 206 Management Fundamentals <sup>*,D,G</sup> .....	3
BA 214 Business Communications <sup>*,D,G</sup> .....	4
BA 281 Personal Finance <sup>D,G</sup> .....	4
BT 163 QuickBooks <sup>*,3,D,G</sup> .....	4
BT 195 Professional Service and Development <sup>*,D,G</sup> .....	2
Total Credits	17

#### Second Year

	Fall
BA 211 Financial Accounting <sup>3,D,G</sup> .....	4
BT 170 Payroll Records and Accounting <sup>*,3,B,D,G</sup> .....	4
BT 272 Tax Concepts and Preparation <sup>*,3,D,G</sup> .....	4
Directed elective <sup>3,4,D,G</sup> .....	3
Total Credits	15-16

#### Winter

BA 226 Business Law <sup>D,G</sup> .....	4
Directed elective <sup>3,4,D,G</sup> .....	3-4
Directed elective <sup>3,4,D,G</sup> .....	3
Speech course <sup>D</sup> .....	4
Total Credits	14-16

#### Spring

BA 278 Leadership and Team Dynamics <sup>D,G</sup> .....	4
BA 280AC Co-op Ed: Accounting <sup>D,G</sup> .....	4
Directed elective <sup>3,4,D,G</sup> .....	4
Choice of:.....	3
Physical Education Activity requirement <sup>1,2,R</sup>	
Health requirement <sup>2,R</sup>	
Total Credits	15

- 1 PE Activity requirement, credits must be taken in at least two terms to satisfy degree requirement.
- 2 Can be taken any term.
- 3 Must be passed with grade of "B-" or better to satisfy program requirement.
- 4 Students must choose one of the Directed Elective sequences below for a total of 13-15 elective credits. Courses are generally offered in the term listed in the sequence, not necessarily the term directed electives are listed in the program.

### Bookkeeper Directed Elective Sequence

	Fall
ECON 200 Principles of Economics:	
Introduction to Economics <sup>3,D,G</sup> .....	3
BT 223 MS EXCEL for Business – Expert <sup>*,3,D,G</sup> .....	3
Choice of:.....	3-4
BT 124 MS ACCESS for Business <sup>*,3,D,G</sup>	
BT 221 Budgeting for Managers <sup>*,3,D,G</sup>	
BT 286 Professional Bookkeeping <sup>*,3,D,G</sup> .....	4

### Payroll Directed Elective Sequence

	Fall
Recommend Physical Education Activity or Health course(s).....	3
BA 224 Human Resource Management <sup>*,3,D,G</sup> .....	3
Choice of:.....	3-4
BT 124 MS ACCESS for Business <sup>*,3,D,G</sup>	
BT 230 Paperless Office Practices <sup>*,D,G</sup>	
BA 251 Supervisory Management <sup>D,G</sup> .....	3
BT 171 Payroll Laws and Regulations <sup>3,D,G</sup> .....	4

# Accounting

## Accounting Clerk

### Career Pathway Certificate of Completion

**Purpose** This Career Pathway Certificate is designed for professional office personnel who are interested in career enhancement, or for current Business students who wish to expand their options to enter the field of accounting as accounts payable or accounts receivable clerks.

**Learning Outcomes** The graduate of the Accounting Clerk Certificate of Completion will be able to:

- understand accounting as the “language of business.”
- use computerized and manual systems to record data and prepare accounting statements and reports.
- formulate questions that can be addressed with data and collect, organize, and display relevant data to answer them.
- use software including spreadsheets and databases to input, manage, and interpret information to meet organizational needs.
- create professional, accurate spreadsheets.
- perform on the job in ways that reflect professional ethics, legal standards, and organizational expectations.

	<b>Fall</b>
BT 165 Introduction to the Accounting Cycle <sup>D,G</sup> .....	4
BT 170 Payroll Records and Accounting <sup>*,D,G</sup> .....	4
	<b>Winter</b>
BT 123 MS EXCEL for Business <sup>*,B,D,G</sup> .....	4
BT 163 QuickBooks <sup>*,D,G</sup> .....	4
<b>Total Credits</b>	<b>16</b>

## Payroll Clerk

### Career Pathway Certificate of Completion

**Purpose** This Career Pathway Certificate of Completion is designed for professional office personnel who are interested in career enhancement, or for current Business students with office experience who wish to expand their options to enter the field of accounting as payroll clerks. The program provides the foundation necessary to prepare for the Fundamental Payroll Certification Test (FPC) offered by the American Payroll Association.

**Learning Outcomes** The graduate of the Payroll Clerk Certificate of Completion will be able to:

- understand accounting as the “language of business.”
- use computerized and manual systems to record data and prepare accounting statements and reports.
- use research and analytical skills to support the activities of the organization.
- apply critical thinking and analytical skills in decision-making and problem solving.
- formulate questions that can be addressed with data and collect, organize, and display relevant data to answer them.
- use software including word processing, spreadsheets, and databases to input, manage, and interpret information to meet organizational needs.
- provide basic training and technical support for users of office equipment and software systems.
- create professional, accurate documents.
- make effective presentations to internal and external audiences.
- work independently within diverse business environments, apply individual strengths and critical thinking to collaborative efforts.
- engage customers and co-workers in a purposeful manner – listening to and accurately interpreting their responses within diverse cultural contexts.
- perform on the job in ways that reflect professional ethics, legal standards, and organizational expectations.

	<b>Fall</b>
BT 123 MS EXCEL for Business <sup>*,B,D,G</sup> .....	4
BT 165 Introduction to the Accounting Cycle <sup>D,G</sup> .....	4
BT 170 Payroll Records and Accounting <sup>*,3,B,D,G</sup> .....	4
	<b>Winter</b>
BA 224 Human Resource Management <sup>*,D,G</sup> .....	3
BT 163 QuickBooks <sup>*,3,D,G</sup> .....	4
	<b>Spring</b>
BA 226 Business Law <sup>D,G</sup> .....	4
BT 171 Payroll Laws and Regulations <sup>3,D,G</sup> .....	4
<b>Total Credits</b>	<b>27</b>

3 Must be passed with grade of “B-” or better to satisfy program requirement.

an equal opportunity/affirmative action institution committed to cultural diversity and compliance with the Americans with Disabilities Act 6/11

Standard footnotes:

\* Prerequisite required

B Must be passed with grade of “B” or better to use as a prerequisite

D Degree or certificate requirement; must be passed with grade of “C-” or better

G Must be taken for a grade, not P/NP; major requirement

R Required for AAS degree