



WAKE TECHNICAL COMMUNITY COLLEGE
 PROGRAM PLANNING GUIDE
ACCOUNTING AND FINANCE (A25800)
 Associate Degree

Course Title	Hours Class	Hours Lab	Hours Credit
FIRST SEMESTER			
ACC 120 Principles of Financial Accounting U	3	2	4
BUS 115 Business Law I	3	0	3
CIS 110 Introduction to Computers U	2	2	3
ENG 111 Writing and Inquiry U	3	0	3
MAT 143 Quantitative Literacy U	2	2	3
Total Semester Hours			16
SECOND SEMESTER			
ACC 121 Principles of Managerial Accounting U	3	2	4
ACC 140 Payroll Accounting	1	3	2
ACC 149 Introduction to Accounting Spreadsheets	1	3	2
ACC 150 Accounting Software Applications	1	3	2
HUM 115 Critical Thinking	3	0	3
(Select one course)			
ENG 112 Writing & Research in the Discipline U	3	0	3
ENG 114 Professional Research & Reporting	3	0	3
Total Semester Hours			16
THIRD SEMESTER			
ACC 129 Individual Income Tax	2	2	3
ACC 220 Intermediate Accounting I	3	2	4
ACC 268 Information Systems & Internal Controls	3	0	3
(Select one course - ECO 251 is recommended)			
ECO 151 Survey of Economics	3	0	3
ECO 251 Principles of Microeconomics U	3	0	3
_____ *Major Elective	3	-	3
(Choose approximately 3 credit hours from the Major Elective List on next page)			
Total Semester Hours			16
FOURTH SEMESTER			
ACC 215 Ethics in Accounting	3	0	3
ACC 221 Intermediate Accounting II	3	2	4
ACC 227 Practices in Accounting	3	0	3
BUS 225 Business Finance	3	0	3
ECO 252 Principles of Macroeconomics U	3	0	3
_____ *Major Elective	3	-	3
(Choose approximately 3 credit hours from the Major Elective List on next page)			
Total Semester Hours			19

TOTAL GRADUATION REQUIREMENT 67 SEMESTER CREDIT HOURS

*This program planning guide is for advising purposes only and is subject to change.
 Only the registrar can determine if students have met all requirements for graduation.

***MAJOR ELECTIVE LIST**

Students must select **six semester hours** from the following list of elective courses in order to complete the requirements for the Accounting degree. Students should consult with their Accounting Advisor each semester about course selections. Students should consult WebAdvisor for course offerings each semester. Note: the courses that are offered each semester will vary. We do not promise to offer any specific course in both Fall and Spring semesters.

Course Title			Hours Class	Hours Lab	Hours Credit
ACC	130	Business Income Tax	2	2	3
ACC	132	N.C. Business Taxes	1	3	2
ACC	152	Advanced Software Applications	1	3	2
ACC	180	Practices in Bookkeeping	3	0	3
ACC	225	Cost Accounting	3	0	3
ACC	226	Advanced Managerial Accounting	3	0	3
ACC	240	Government & Not-for-Profit Accounting	3	0	3
ACC	267	Fraud Examination	3	0	3
ACC	269	Auditing & Assurance Services	3	0	3
BAF	235	Analyzing Financial Statements	3	0	3
BAS	120	Introduction to Analytics	3	0	3
BUS	116	Business Law II	3	0	3
BUS	121	Business Math	2	2	3
WBL	111	Work-Based Learning I (10 hours/week)	0	0	1
WBL	112	Work-Based Learning I (20 hours/week)	0	0	2
WBL	121	Work-Based Learning II	0	0	1

If students are interested in **Management Accounting**, consider taking courses from the following group:

BAF	235	Analyzing Financial Statements	3	0	3
ACC	226	Advanced Managerial Accounting	3	0	3

If students are interested in **Small Business Accounting**, consider taking courses from the following group:

BUS	121	Business Math	2	2	3
ACC	180	Practices in Bookkeeping	3	0	3

If students are interested in **Auditing**, consider taking courses from the following group:

ACC	267	Fraud Examination	3	0	3
ACC	269	Auditing & Assurance Services	3	0	3

U - indicates a course included in the Comprehensive Articulation Agreement governing transfer courses between N.C. public universities and N.C. community colleges. These courses are guaranteed to transfer to any of the sixteen University of North Carolina senior institutions as equivalent credit within limits.