

Degree Offered

Associate in Applied Science
Accounting

Curriculum Code: ACCT.AAS

Program Information

Accounting is one of the most rapidly expanding fields in today's economy. Since it is service oriented, it involves working with people almost as much as with financial records. As an accountant, you will not only collect and report financial data, but also serve as the link between the data and the people who use it.

When You Graduate

AAS programs are designed for students who want to enter a career directly after graduating but those who change their plans find that most, sometimes all, of their Cumberland credits transfer to four-year colleges.

Students are encouraged to visit the NJ transfer website: www.njtransfer.org for transfer course equivalencies.

The latest technology and learning tools support your education for a wide range of employment opportunities.

This program provides students with an understanding of accounting skills and business fundamentals in order to prepare them to collect and report financial data as well as serve as the link between the data and the people who use it. Employment opportunities exist in public accounting, private accounting, government, and not-for profit accounting.

rcsj.edu

Accounting, AAS

Program Requirements (60 credits) Credits

Year 1

Fall Semester

<input type="checkbox"/> AC 103 Principles of Accounting I	4
<input type="checkbox"/> BU 109 Business Law I	3
<input type="checkbox"/> BU 115 Introduction to Business	3
<input type="checkbox"/> CS 101 Introduction to Microcomputers or CS 102 Applications on the Microcomputer	3
<input type="checkbox"/> EN 101 English Composition I	3
<input type="checkbox"/> Freshman Seminar	1
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Year 1

Spring Semester

<input type="checkbox"/> AC 104 Principles of Accounting II	4
<input type="checkbox"/> BU 106 Introduction to Management	3
<input type="checkbox"/> EN 102 English Composition II or EN 103 Technical Writing or SP 203 Effective Speech	3
<input type="checkbox"/> Business Elective*	3
<input type="checkbox"/> General Education Social Science Elective	3
	16

Year 2

Fall Semester

<input type="checkbox"/> AC 201 Intermediate Accounting I	4
<input type="checkbox"/> AC 231 Federal Taxation: Individuals	3
<input type="checkbox"/> MA 122 Business Calculus	4
<input type="checkbox"/> General Education Social Science Elective	3
	14

Year 2

Spring Semester

<input type="checkbox"/> AC 202 Intermediate Accounting II	4
<input type="checkbox"/> AC 221 Cost Accounting I	3
<input type="checkbox"/> General Education Diversity Elective	3
<input type="checkbox"/> General Education Diversity Elective	3
	13

Total Credits 60

*Any course in a business related area that has a prefix of BU, OA, CS, RE, or AC

Upon completion of this program, students should be able to:

- Prepare financial statements according to Generally Accepted Accounting Principles, prepare journal entries and complete the accounting cycle using computerized general ledger software.
- Demonstrate mastery of financial and managerial accounting concepts by preparing balance sheets, income and cash flow statements, and budgets by performing costs, volume and profit analysis.
- Demonstrate managerial and cost accounting concepts.
- Analyze and interpret financial statements for economic decision-making.
- Effectively communicate with use of financial information orally and in writing.
- Locate, retrieve and critically evaluate information and information sources.

Employment Opportunities
Accountant